

**Office of the Under Secretary of Defense (Comptroller)
Financial Reporting and Analysis Directorate**

Department of Defense Tie-Points Project

*16th Annual Government
Financial Management Conference
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Overview

- DoD Approach
- Benefits
- Examples of DoD Tie-Points
- Questions

DoD Approach to the Project

- DoD's reporting system was modified several years ago to incorporate tie points – they are continually refined
- In response to the Tie-Points project DoD worked first at the Agency level to:
 - Compare our tie-points to IRC's proposed tie-points
 - Validate completeness/consistency of our tie-points to those from the project
 - Analyze differences and suggest modifications – in some cases to our system tie-points, in some cases to the IRC for the tie-points in the project

DoD Approach to the Project

- Agency Wide results passed to DoD components to test tie-points at the Treasury Account Fund Symbol level
 - Entities with capability tested at appropriation and fiscal year level
 - Other entities tested at summary appropriation level
- Results:
 - Validation and update of many DoD existing tie-points
 - Addition of many new tie points to both our monthly budgetary and quarterly financial reporting systems
 - Feedback/suggestions to IRC

Benefits of Tie-Points

- Early identification/correction of potential reporting errors
 - Mandatory Reciprocal Accounts Agree
 - Basic Statements Balance and Tie
- Identification of system shortcomings
 - Incomplete or Incorrect Transaction Scenarios
- Aid understanding of the USSGL by DoD accountants

Reconciliation

RECONCILIATION

Entity: AT97 - Other Defense Organizations General Funds
 Sub-Entity: Under Secretary of Defense (Acquisition, Technology, an...
 Program Group: DAU - Defense Acquisition University
 Program: AT97AH6_6100 - Military Construction

☐ Agency-wide
☒ Level 1
☐ Level 2
☐ Level 3
☐ Level 4

☐ Run reconciliation using combined amounts at the selected level

Previous

Standard
 Standard
 Statements: Current Period to Prior Year
 Section 5
 Budgetary SF-133 to AFS Statements
 Budgetary (M) 1307 to AFS Statements
 Budgetary Report on Receivables to AFS Statements
 Budgetary DD725 to AFS Statements
 Final Reports to Footnotes

Output Format

☒ PDF
☐ WORD
☐ EXCEL

tions

Forms Services

Our full suite of reconciliations (tie-points)

Fiscal year 2006 quarter 3

AT97 - Other Defense Organizations General Funds

Reconciliation Section 5

DoD Sub-entity

1			
Report Name	Line	Left	Right
1A. Total Obligations	1	\$97,364,253,735.11	
1B1. Total Costs	1		\$96,586,033,596.93
1B2. Total Capitalized Costs	1		\$977,650,514.27
Total		\$97,364,253,735.11	\$97,563,684,111.20
Difference		(\$199,430,376.09)	

2			
Report Name	Line	Left	Right
2A. Total Offsetting Collections	1	\$5,596,710,858.79	
2A. Total Offsetting Collections	2	\$0.00	
2B. Total Revenue	1		\$5,899,089,026.15
Total		\$5,596,710,858.79	\$5,899,089,026.15
Difference		(\$302,378,167.36)	

3			
Report Name	Line	Left	Right
3A. Total Offsetting Collections Receivables	1	\$433,845,811.58	

Fiscal year 2000

DoD Sub-entity

Reconciliation Drill Down by Program

Other Defense Organizations General Funds

DoD Sub-sub-entity

AT97AG6_1300 Under Secretary of Defense (Acquisition, Technology, and Logistics) - Defense Advanced Research Projects
Agency - Research, Development Test & Evaluation

Report Name	Line	Left	Right
1A. Total Obligations	1	\$1,812,959,512.05	
1B1. Total Costs	1		\$1,813,099,726.86
1B2. Total Capitalized Costs	1		\$0.00

AT97AG6_1300 Total \$1,812,959,512.05 \$1,813,099,726.86

Difference (\$140,214.81)

AT97AF6_5100 Under Secretary of Defense (Acquisition, Technology, and Logistics) - Defense Logistics Agency - Procurement

Report Name	Line	Left	Right
1A. Total Obligations	1	\$5,552,832.32	
1B1. Total Costs	1		\$5,502,896.33
1B2. Total Capitalized Costs	1		\$0.00

Fiscal year 2006 quarter 3

Reconciliation Drill to Detail

Export to Excel

1A. Total Obligations

Line 1 -

AT97 - Other Defense Organizations General Funds
Under Secretary of Defense (Acquisition, Technology, and Logistics)
DARPA - Defense Advanced Research Projects Agency
AT97AG6_1300 - Research, Development Test & Evaluation

DoD Sub-sub-entity

USA_1A		1													
SGL	Enty	Gov	Fnd	Exch	Fin	Other Attributes		Trial Balance Amt		Elimination Amt		JV Id	Elim Program		Level
4901					D			\$53,012,615.50		\$0.00					
								(\$74,092,690.76)		\$0.00					
4902					D			\$1,826,762,780.21		\$0.00					
								(\$113,028.44)		\$0.00		34			
4902					R			\$5,380,835.64		\$0.00					
Total USA_1A - 1								\$1,812,959,512.05		\$0.00					
Total USA_1A - 1								\$1,812,959,512.05		\$0.00					

Journal voucher

Fiscal year 2006 quarter 3

Reconciliation Drill to Detail
1B1. Total Costs
Line 1 -

[Export to Excel](#)

AT97 - Other Defense Organizations General Funds
Under Secretary of Defense (Acquisition, Technology, and Logistics)
DARPA - Defense Advanced Research Projects Agency
AT97AG6_1300 - Research, Development Test & Evaluation

USA_1B1		1																	
SGL	Enty	Gov	Fnd	Exch	Fin	Other Attributes		Trial Balance Amt		Elimination Amt		JV Id	Elim Program		Level				
8100		F						\$225,180,211.15		\$0.00									
8100		N						\$1,593,978,801.62		\$0.00									
								(\$2,341.58)		\$0.00		30							
								\$27,186.37		\$0.00		32							
8330		N				PPAI		\$177,932.84		\$0.00									
8400		F				FECA		\$0.00		\$0.00			AT16		1				
								\$0.00		\$0.00			AT16		1				
								\$2,341.58		\$0.00		30							
8400		F				Health		\$0.00		\$0.00			AT16		1				
								\$0.00		\$0.00			AT16		1				
								\$0.00		\$0.00			AT24		1				
								\$0.00		\$0.00			AT24		1				
								\$548,350.28		\$0.00		31							
8400								\$0.00		\$0.00					1				
								\$0.00		\$0.00					1				
								\$22,806.31											
8400								\$0.00		\$0.00					1				
								\$0.00		\$0.00			AT16		1				
								\$0.00		\$0.00			AT24		1				
								\$0.00		\$0.00			AT24		1				
								\$1,408,298.33		\$0.00		31							
8400								\$3,229,083.92		\$0.00									
								(\$1,979,452.90)		\$0.00		31							
								(\$1,249,631.02)		\$0.00		33							
								\$508,709.99		\$0.00									
8400		N						\$1,249,631.02		\$0.00		33							
Total USA 1B1 - 1								\$1 813 099 726 86		\$0 00									

JV 34 (\$113,028.44)
JV 32 (27,186.37)
Diff. = (\$140,214.81)

Journal voucher

In Closing...

Use the Tie-Points to Your Benefit

Questions?